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James A. Carder
Director
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MEMORANDUM

TO: State Agencies
FROM: OA Accounting
DATE: January 7, 2004
RE: Missouri State Employees Cafeteria Plan
Over-the-Counter Medicines and Drugs

On September 3, 2003 the Internal Revenue Service issued a revenue ruling that expanded the types of expenses that qualify for reimbursement from the State Cafeteria Plan health care flexible spending account. That ruling allows over-the-counter (OTC) drugs and medicines purchased to treat an existing or imminent medical condition to qualify as a covered medical expense. Effective January 1, 2004 the state has adopted those changes for the administration of the Missouri State Employees Cafeteria Plan.

This expanded benefit was presented in the fall enrollment meetings by our cafeteria plan administrator. Employees can find a full description of the OTC drugs and medicines benefit and the claims procedures at the administrator's website www.mocafe.com.

JD/oper/MissouriStateEmployeesCafeteriaPlan